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Enough funds should be budgeted to insure a qualified staff, adequate equipment, and the best educational program that can be provided for young children. In terms of facilities and circumstances, costs will vary. Therefore, the sample budgets appended are only approximate and suggestive. Sample budgets cover minimum initial operating expenses for a program for three year olds or for a kindergarten for four year olds in a session of approximately 180 days that coincides with the public school calendar. Such items as space, rent, light, heat, telephone, transportation, insurance, janitorial service, and health supervision are not included in the budgets. A teacher and an assistant teacher are included. Itemization of estimated expenditures for initial indoor and outdoor equipment, expendable educational supplies, and sleeping and food service equipment for a program for 15 three year olds is given.

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The Cost of Equipping and Operating Schools for Very Young Children

Three Years - Four Years of Age

Tentative Suggestions

February 1965

U. S. DEPARTMENT OF HEALTH, EDUCATION AND WELFARE
Office of Education

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The State Education Department
The Division of School Supervision
Bureau of Child Development and Parent Education
Albany, New York 12224

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The Cost of Equipping and Operating Schools for Very Young Children Three Years - Four Years of Age

Tentative Suggestions

A good learning environment for young children requires the expenditure of money, time and community resources. Inadequate expenditure is not only false economy but may even defeat the purpose of the whole program. Therefore it is of extreme importance that enough funds be budgeted to insure a qualified staff, adequate equipment and the best educational program that can be provided. The variety and amount of equipment needed, the provisions that must be made to house and safeguard children and the staffing of the project all require careful planning for the best use of the substantial amount of money and other resources involved.

In terms of facilities and circumstances, costs will vary. The public school that has adequate classroom space in its school building, a fenced outdoor play yard, food, janitorial and health services readily available will present a different budget than the school that may have to lease outside quarters, make them safe, adequate and attractive for small children and provide for insurance, janitorial and other costs.

For these reasons the sample budgets appended here are approximate and suggestive only. Each school system will need to tailor its budget for preschool services to fit the cloth of the local situation.

Four sample budgets are offered covering minimum initial and operating expenses for a program for three year olds or a kindergarten for four year olds in session approximately 180 days coinciding with the public school calendar.

Budget I - presents a tentative estimate of the cost of equipping and operating a half day kindergarten for 20 four-year-old children (8:30 a.m. - 11:30 a.m.)

Budget II - presents a tentative estimate of the cost of equipping and operating an all day kindergarten for 20 four-year-old children (8:30 a.m. - 3:00 p.m.)

Budget III - presents a tentative estimate of equipping and operating a half day program for 15 three year olds (8:30 a.m. - 11:30 a.m.)

Budget IV - presents a tentative estimate of equipping and operating a half day program for 15 three year olds (8:30 a.m. - 11:30 a.m.) and a half day program for 20 four year olds (12:30 p.m. - 3:30 p.m.) in the same facilities.

Certain items such as space, rent, light, heat, telephone, transportation, insurance, janitorial service, health supervision are not included in the sample budgets since it is hoped that such services may be available through the local school or could be contributed. If not they must be budgeted. Retirement benefits for noncertified personnel are likewise not included because of the many variables.

Such unknown or variable items as the enclosure of a play yard, installation of low platforms to make conventional bathrooms convenient for small children are not included. However, these and other items might very well be essential expenses that would have to be covered to provide safe and suitable facilities for young children.

No provision is made in the all day program (Budget II) for a cook since it is hoped that the regular school food service could be extended to cover the project. However, if circumstances require a cook the budget must provide for this service at prevailing wages.

Staff for the Schools for Three and Four-Year-Old Children

A teacher and an assistant teacher are included in the budgets. The teacher should be a qualified person holding a New York State Certificate in Early Childhood Education or an Elementary Certificate K-6 or N-6 with emphasis on early childhood education. She should receive a salary equivalent to that of other teachers in the public school system with similar training and experience. Salaries will differ according to the school district, and the background of the teacher. A minimum median salary of $6000 is represented in the sample budgets. The range may be from $4500 to $8000. Something more than half the salary of a full time teacher is estimated in Budget I (half day kindergarten for four year olds) and Budget III (half day program for three year olds) since extra time would be needed for home visiting, parent conferencing and administrative work. Admittedly a qualified teacher cannot be employed part time. However, she might be assigned to other school duties the remainder of the day and the salary budgeted under some other allocation.

It is recommended that the assistant teacher should have at least two years of college work in early childhood education and be an experienced person with young children. She should be paid a salary commensurate with that of assistant teachers in nonpublic nursery schools and kindergartens. Under funds from the Economic Opportunity Act if qualified assistants are not available, two aides from the socio-economic community from which the children are drawn might be used with intensive and continuing inservice education.

A teacher aide is included in the all day program for four year olds (Budget II) because of the added responsibilities of serving lunch and providing a nap on cots for the children. It would be impossible to do a satisfactory educational job with such young children in an all day program without this additional staff

member. Under funds from the Economic Opportunity Act this aide might come from the socio-economic community from which the children are drawn providing she receives some continuing inservice education.

Educational Equipment and Materials

At today's costs it is estimated that approximately $2700 will be needed to initially equip a half day school for 15 three year olds and approximately $3500 to equip a kindergarten for 20 four year olds with minimum basic indoor and outdoor work-play equipment. Subsequent budgets should add to this initial outlay. An additional $660 is budgeted for sleeping and food service equipment in the all day kindergarten. From $260 to $300 is budgeted for expendable educational supplies.

A vigorous program of outdoor work and play is essential for the healthy growth and education of small children. Outdoor equipment budgeted for climbing, building, hauling, pushing, pulling, manipulating and pedaling is minimum but essential. The budgets include an estimate for construction or purchase of an outdoor shed for storage of outdoor movable equipment such as hollow blocks, boards, kegs, wagons, wheelbarrows, tricycles. Such a shed might not be needed on some playgrounds where near-by storage space is available.

Costs are only approximate. Certain factors will vary from locality to locality. The estimates for equipment and supplies might be cut somewhat by donations of suitable equipment or made by a competent local carpenter. A local committee, well versed in early childhood education, might inform various organizations of the kinds of work-play equipment and materials needed. The donations should be analyzed carefully by the committee and sorted into those which are useful, those needing repair and those having little or no learning value (such as mechanical toys, doll houses suitable for much older children, inappropriate books.)

This same committee might also be responsible for determining what equipment could be made rather than purchased. Volunteers, parents, industrial arts students might be able to make certain equipment.

It is well to remember, however, that equipment for young children gets much hard wear and tear. It must be sturdy, well made, durable, free from slivers, protruding nails and sharp edges. Economies can be made through wholesale purchasing with the usual school discount privileges. These are only partially reflected in the attached budgets.

For details, diagrams and description of equipment for young children it is suggested that the Department's bulletin, Equipment for Children in Kindergarten, be consulted.

Suggested Budget I

Tentative Estimate of Initial and Operating Expenses for a Half Day Kindergarten for 20 Four-Year-Old Children

Personnel Services			
*1	1 Teacher @ $6,000 (3/4 time)	$4,500.00	
*2	1 Assistant teacher @ $4,000 (1/2 time)	2,000.00	
	Substitute teaching service 10 days @ $15.00	150.00	$6,650.00
Other Personnel Costs			
	Teacher's Retirement System @ .17%	765.00	
	Social Security @ 3 5/8%	236.00	1,001.00
Initial Basic Indoor Equipment			
	Tables, chairs, lockers, shelves, easels, blocks, toys, books, records, puzzles, etc.	2,000.00	2,000.00
Initial Basic Outdoor Equipment			
	Storage shed, climbing apparatus, blocks, boards, wheel toys, sand box, etc.	1,550.00	1,550.00
Expendable Educational Supplies 1 Year			
	Paper, paints, paste, clay, wood, nails, etc.	300.00	300.00
Expendable Sanitary Supplies 1 Year			
	Soap, paper towels, paper napkins, paper cups, etc. ..	100.00	100.00
Expendable Nutritional Supplies 1 Year			
	Vitamin enriched fruit juice and wheat crackers @ .05 per day per child	180.00	180.00
Expendable Janitorial Supplies 1 Year		50.00	50.00
	Total		$11,831.00

Total estimated costs might range from $10,000 to $14,000 depending upon variables in salaries, equipment and supplies in the local situation.

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*1 Although school is in session only 1/2 day, extra time will be needed for the teacher to visit homes, organize and prepare materials, conduct staff and parents' meetings. Therefore salary is estimated at 3/4 of a full time person. (Teacher might be assigned to some other school duty remainder of day and salary budgeted accordingly under another allocation.) It is assumed that certain supplemental services such as a home visitor, social worker or school nurse teacher from the school or other agency will be used. When these services are not available the teacher should be employed full time on this particular project.

*2 Under the Economic Opportunity Act if a qualified assistant teacher is not available, two aides from the socio-economic community from which the children are drawn might be employed with continuing inservice education.

Suggested Budget II

Tentative Estimate of Initial and Operating Expenses for an All-Day Kindergarten for 20 Four-Year-Old Children (8:30 a.m. - 3:00 p.m.)

Personnel Services			
*1	1 Teacher	$6,000.00	
*2	1 Assistant teacher	4,000.00	
	1 Teacher aide	2,500.00	
	Substitute teaching service 10 days @ $20.00	200.00	
	Substitute teacher aide 5 days @ $10.00	50.00	$12,750.00
Other Personnel Costs			
	Teacher's Retirement System	1,020.00	
	Social Security	453.00	1,473.00
Initial Basic Indoor Equipment			
	Tables, chairs, lockers, shelves, easels, blocks, toys, books, records, puzzles, etc.	2,000.00	2,000.00
Initial Basic Sleeping and Food Service Equipment			
	Cots, sheets, blankets, food trolly, dishes, utensils	660.00	660.00
Initial Basic Outdoor Equipment			
	Storage shed, climbing apparatus, hollow blocks, boards, wheel toys, sand box, etc.	1,550.00	1,550.00
Expendable Educational Supplies 1 Year			
	Paper, paints, paste, clay, wood, nails, etc.	300.00	300.00
Expendable Sanitary Supplies 1 Year			
	Soap, paper towels, paper napkins, paper cups, etc.	150.00	150.00
Food			
	Hot noon lunch, mid-morning snack of fruit juice and wheat crackers, mid-afternoon snack of milk and crackers. Figured approximately at 33¢ per child per day assuming there would be a 3¢ reimbursement on milk. (No reimbursement on Type A lunch for nursery school at present time.)	1,188.00	1,188.00
Expendable Janitorial Supplies 1 Year		50.00	50.00
	Total		$20,121.00

Total estimated costs might range from $19,000 to $23,000 depending upon variables in salaries, equipment and supplies in the local situation.

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*1 It is assumed that certain supplemental services such as a social worker, home visitor or school nurse teacher from the school or other agency will be used.

*2 Under the Economic Opportunity Act if a qualified assistant is not available, two aides from the socio-economic community from which the children are drawn might be employed with continuing inservice education.

Suggested Budget III

Tentative Estimate of Initial and Operating Expenses for a Half-Day Program for 15 Three-Year-Old Children

Personnel Services			
*1	1 Teacher @ $6,000 (3/4 time)	$4,500.00	
*2	1 Assistant teacher @ $4,000 (1/2 time)	2,000.00	
	Substitute teaching service 10 days @ $15.00	150.00	$6,650.00
Other Personnel Costs			
	Teacher's Retirement System @ .17%	765.00	
	Social Security	236.00	1,001.00
Initial Basic Indoor Equipment			
	Tables, chairs, lockers, shelves, easels, blocks, toys, books, records, puzzles, etc.	1,440.00	1,440.00
Initial Basic Outdoor Equipment			
	Storage shed, climbing apparatus, hollow blocks, boards, wheel toys, sand box, etc.	1,320.00	1,320.00
Expendable Educational Supplies 1 Year			
	Paper, paints, paste, clay, wood, nails, etc.	260.00	260.00
Expendable Nutritional Supplies 1 Year			
	Vitamin enriched fruit juice and wheat crackers @ .05 per day per child	140.00	140.00
Expendable Sanitary Supplies 1 Year			
	Soap, paper towels, paper napkins, paper cups, etc.	80.00	80.00
Expendable Janitorial Supplies 1 Year		50.00	50.00
	Total		$10,941.00

Total estimated costs might range from $9,000 to $14,000 depending upon variables in salaries, equipment and supplies in the local situation.

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*1 Although school is in session only 1/2 day, extra time will be needed for the teacher to visit homes, organize and prepare materials, conduct staff and parents' meetings. Therefore salary is estimated at 3/4 of a full time person. (Teacher might be assigned to some other school duty remainder of day and salary budgeted accordingly under another allocation.) It is assumed that certain supplemental services such as a home visitor, social worker or school nurse teacher from the school or other agency will be used. When these services are not available the teacher should be employed full time on this particular project.

*2 Under the Economic Opportunity Act if a qualified assistant teacher is not available, two aides from the socio-economic community from which the children are drawn might be employed with continuing inservice education.

Suggested Budget IV

Tentative Estimate of Initial and Operating Expenses for a Half-Day Program for 15 Three Year Olds (Morning) and a Half-Day Program for 20 Four Year Olds (Afternoon) in the Same Facilities

Personnel Services			
*1	1 Teacher	$6,000.00	
*2	1 Assistant teacher	4,000.00	
	Substitute teaching service 10 days @ $20.00	200.00	$10,200.00
Other Personnel Costs			
	Teacher's Retirement System	1,020.00	
	Social Security	363.00	1,383.00
Initial Basic Indoor Equipment			
	Tables, chairs, lockers, shelves, easels, blocks, toys, books, records, puzzles, etc.	2,000.00	2,000.00
Initial Basic Outdoor Equipment			
	Storage shed, climbing apparatus, hollow blocks, boards, wheel toys, sand box, etc.	1,550.00	1,550.00
Expendable Educational Supplies 1 Year			
	Paper. paints, paste, clay, wood, nails, etc.	560.00	560.00
Expendable Sanitary Supplies 1 Year			
	Soap, paper towels, paper napkins, paper cups, etc.	180.00	180.00
Expendable Nutritional Supplies 1 Year			
	Vitamin enriched fruit juice and wheat crackers @ .05 per day per child	320.00	320.00
Expendable Janitorial Supplies 1 Year		50.00	50.00
	Total		$16,263.00

Total estimated costs might range from $15,000 to $18,000 depending upon variables in salaries, equipment and supplies in the local situation.

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*1 It is assumed that certain supplemental services such as a social worker, home visitor, or school nurse teacher from the school or other agency will be used.

*2 Under the Economic Opportunity Act if a qualified assistant teacher is not available, two aides from the socio-economic community from which the children are drawn might be employed with continuing inservice education.

Itemization of Certain Estimated Expenditures Program for 15 Three Year Olds

Initial Basic Indoor Equipment (Minimum)

15 chairs	$100.00
3 tables	80.00
4 locker units (each unit to accommodate 4 children)	200.00
3 shelf units for blocks and toys	120.00
1 library display rack	40.00
2 room dividers (screens)	30.00
Blocks (approximately 700 blocks, 15 shapes)	180.00
Accessories for block building (miniature family and community people, animals, trucks, cars, airplanes, etc.)	70.00
Housekeeping play equipment (dolls, doll beds, chest, stove, cabinet, ironing board, dishes, table, chairs, broom, mirror, etc.)	170.00
Basic art equipment (easel, drying rack, clay jar, clay boards, paint brushes, pans, pails, scissors, etc.)	50.00
Musical equipment (record player, records, musical instruments such as drums, triangles, tambourines, bells, etc.)	100.00
Books	100.00
Woodworking equipment (boards, hammers, nails)	30.00
Quiet play equipment (interlocking trains, puzzles, color cones, various manipulative toys)	70.00
Water play equipment (plastic tubs, pails, plastic dishes, scoops, strainers, sieves, measuring cups, boats, etc.)	30.00
Science equipment (magnets, magnifying glass, aquarium, plant beds, etc.)	20.00
Miscellaneous	50.00
	$1,440.00

Initial Basic Outdoor Equipment (Minimum)

Storage and play shed. Approximately	$700.00
1 ladder box 4' long x 4' high x 30" wide	60.00
2 saw horses 24" high with cross bars at 12", 18" and 24"	22.00
2 steel nesting bridges (climbers) 48" high	60.00
1 crossing ladder 7' long - hooked tubular rubber tipped feet	16.00
2 wood cleated walking boards	20.00
Hollow blocks	
15 5½ x 11" x 11" @ $3.00	45.00
15 5½ x 11" x 22" @ $4.00	60.00
1½ dozen play boards @ $1.50	27.00
Steel platform truck	20.00
2 express wagons	20.00
1 heavy duty two-wheel wheelbarrow	20.00
2 tricycles	30.00
1 large sand box approximately	100.00
Sand toys	20.00
Miscellaneous	100.00
	$1,320.00

Expendable Educational Supplies (1 year)

Easel paints (approximately 15 quarts)	$ 40.00
Finger paint (approximately 7 quarts)	15.00
Moist modeling clay (approximately 200 lbs.)	20.00
Crayons	5.00
Newsprint paper	20.00
Finger paint paper	10.00
Manila construction paper	10.00
Colored construction paper	7.00
Paste	3.00
Collage materials (pipe cleaners, feathers, ribbon, etc.)	10.00
Flour, salt, soap flakes, sponges, etc.	20.00
Science materials, sand, etc.	100.00
	$260.00

Sleeping and Food Service Equipment

15 standard aluminum cots	$230.00
35 fitted cot sheets	120.00
18 cot blankets	90.00
1 food and materials trolley	40.00
Dishes, silver, serving utensils (if necessary)	50.00
	$530.00

Itemization of Certain Estimated Expenditures
Program for 20 Four Year Olds

Initial Basic Indoor Equipment (Minimum)

20 chairs (posture chairs with saddle seats)	$150.00
4 tables (approximately 48" x 24")	100.00
5 locker units (each unit to accommodate 4 children)	250.00
4 shelf units for blocks and toys	160.00
1 library display rack	40.00
2 room dividers (screens)	30.00
Solid unit blocks (approximately 1000 blocks and 24 shapes)	250.00
Accessories for block building (miniature family and community people, animals, trucks, cars, airplanes, etc.)	80.00
Housekeeping play equipment (dolls, doll beds, chest, stove, cabinet, ironing board, dishes, table, chairs, brooms, etc.)	200.00
Basic art equipment (easel, drying rack, clay jar, clay boards, paint brushes, pans, pails, scissors, etc.)	50.00
Musical equipment (record player, records, musical instruments such as drums, triangles, tambourines, bells, etc.)	120.00
Books (a minimum of 50-80 is recommended)	150.00
Carpentry equipment (work bench, tool board, hammers, saws, and other tools)	120.00
Quiet play equipment (puzzles, puppets, interlocking trains, color cones, various manipulative toys)	80.00
Water play equipment (wash tubs, pails, plastic dishes, scoops, strainers, sieves, measuring cups, boards, etc.)	30.00
Science equipment (animal cage, aquarium, magnets, magnifying glass, plant beds, garden tools, etc.)	40.00
Miscellaneous	50.00
	$2,000.00

Initial Basic Outdoor Equipment (Minimum)

Storage and play shed. Approximately	$700.00
Arched climber	200.00
2 steel nesting climbers (3 ft. high)	40.00
2 steel nesting climbers (5 ft. high)	50.00
2 wood cleated walking boards (6 ft. - 8 ft.)	20.00
2 ladders	20.00
Hollow blocks	
20 5½ x 11" x 11" @ $3.00	60.00
20 5½ x 11" x 22" @ $4.00	80.00
2 dozen play boards @ $1.25	30.00
Steel platform truck	20.00
2 express wagons	20.00
1 heavy duty two-wheel wheelbarrow	20.00
2 tricycles	30.00
1 large sand box. Approximately	100.00
Sand toys	20.00
Miscellaneous	140.00
	$1,550.00

Expendable Educational Supplies (1 Year)

Easel paints (approximately 20 quarts moist tempera)	$ 60.00
Finger paints (approximately 10 quarts)	20.00
Moist modeling clay (approximately 200 lbs.)	20.00
Crayons (2 dozen boxes)	7.00
Newsprint paper	25.00
Finger paint paper	15.00
Manila construction paper	10.00
Colored construction paper (about 1 dozen packages)	8.00
Paste (about 5 quarts)	5.00
Collage materials (pipe cleaners, feathers, ribbon, etc.)	20.00
Flour, salt, soap flakes, sponges, etc.	20.00
Science materials, sand, wood, nails, etc.	90.00
	$300.00

Sleeping and Food Service Equipment

20 standard aluminum cots, saran cover	$300.00
45 fitted cot sheets	160.00
22 cot blankets	110.00
1 food and materials trolley	40.00
Dishes, silver, serving utensils (if necessary)	50.00
	$660.00